

TABLE 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Head of Household
Taxable Years 1935 - 1996

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-58 Taxable Income*	1959-66 ^c Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 2,500
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	2,500 to 5,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	5,000 to 7,500
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	7,500 to 10,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	10,000 to 12,500
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	12,500 to 15,000
7.0	30,000 to 40,000			\$ 15,000 and over
8.0	40,000 to 50,000			
9.0	50,000 to 60,000			
10.0	60,000 to 70,000			
11.0	70,000 to 80,000			
12.0	80,000 to 100,000			
13.0	100,000 to 150,000			
14.0	150,000 to 250,000			
15.0	\$ 250,000 and over			

Tax Rate	1967-72 ^d Taxable Income*	1973 ^e Taxable Income*	1974-85 ^{f,i} Taxable Income*	1986 ^f Taxable Income*
0.0				Up to \$ 3,420
1.0	Up to \$ 3,000	Up to \$ 3,000	Up to \$ 4,000	3,420 to 10,410
2.0	3,000 to 4,500	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890
3.0	4,500 to 6,000	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530
4.0	6,000 to 7,500	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150
5.0	7,500 to 9,000	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780
6.0	9,000 to 10,500	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410
7.0	10,500 to 12,000	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020
8.0	12,000 to 13,500	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630
9.0	13,500 to 15,000	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260
10.0	\$ 15,000 and over	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880
11.0		\$ 16,500 and over	\$ 18,000 and over	\$ 34,880 and over

Tax Rate	1987-90 ^{f,g} Taxable Income*	1991-92 ^{f,h} Taxable Income*	1993 ^{f,h} Taxable Income*	1994 ^{f,h} Taxable Income*
1.0	Up to \$ 7,300	Up to \$ 8,789	Up to \$ 9,333	Up to \$ 9,445
2.0	7,300 to 17,300	8,789 to 20,829	9,333 to 22,118	9,445 to 22,383
4.0	17,300 to 22,300	20,829 to 26,848	22,118 to 28,510	22,383 to 28,852
6.0	22,300 to 27,600	26,848 to 33,229	28,510 to 35,286	28,852 to 35,709
8.0	27,600 to 32,600	33,229 to 39,249	35,286 to 41,679	35,709 to 42,179
9.3	\$ 32,600 and over	39,249 to 136,115	41,679 to 144,540	42,179 to 146,274
10.0		136,115 to 272,230	144,540 to 289,081	146,274 to 292,550
11.0		\$ 272,230 and over	\$ 289,081 and over	\$ 292,550 and over

Tax Rate	1995 ^{f,h} Taxable Income*	1996 ^{f,j} Taxable Income*
1.0	Up to \$ 9,662	Up to \$ 9,817
2.0	9,662 to 22,898	9,817 to 23,264
4.0	22,898 to 29,516	23,264 to 29,988
6.0	29,516 to 36,530	29,988 to 37,114
8.0	36,530 to 43,149	37,114 to 43,839
9.3	43,149 to 149,638	\$ 43,839 and over
10.0	149,638 to 299,279	
11.0	\$ 299,279 and over	

Footnotes follow this section.